



Utah State Tax Commission
**Environmental
Assurance Fee Return**

ES
TC-109E
Rev. 6/98

IMPORTANT NOTICE: Please make address or name corrections to this return. If new locations are added or changes in ownership are made, contact the Tax Commission for appropriate forms/applications.

Due date

Fee period

Account number

Check this box if this is an **AMENDED** return. Enter the amended period in the "Fee period" indicated above: ☐

If this will be your **LAST** return, enter the last day of business: ☐ ☐ ☐ Example: Enter date like this

	Column A - Motor Fuels	Column B - Diesels	Column C - Other		Column D - Totals
1. Refiners Only - Inventory at beginning of month				1	
2. Manufactured, compounded, or blended				2	
3. Imported to Utah				3	
4. Refiners Only - Exchange receipts				4	
5. TOTAL AVAILABLE (add lines 1 through 4)				5	
6. Refiners Only - "First Sale" Exports only				6	
7. Refiners Only - Exchange deliveries				7	
8. Exempt sales (TC-721E exempt sales)				8	
9. Refiners Only - Ending inventory				9	
10. TOTAL DEDUCTIONS (add lines 6 through 9)				10	
11. Gallons subject to Environmental Assurance Fee (subtract line 10 from line 5)				11	
12. ENVIRONMENTAL ASSURANCE FEE DUE (line 11 times rate .0025) (round to whole dollars)				12	00
13. AMENDED RETURNS ONLY - credit for amount paid on original return				13	00
14. Penalty and Interest				14	00
15. NET DUE (round to whole dollars)				15	00

Return **ENTIRE** form, coupon, and payment to the Utah State Tax Commission

109E.FRM Rev. 5/98

Tax Type	Account number	Filing Period

I declare under the penalties provided by law that to the best of my knowledge this is a true and correct return.

Authorized Signature

Telephone

Date

**Amount
PAID**

\$

Make check or money order payable to the Utah State Tax Commission. **Do not send cash. Do not staple check to this coupon. Put your account number on your check.**

ENVIRONMENTAL ASSURANCE FEE
UTAH STATE TAX COMMISSION
210 N 1950 W
SLC UT 84134-0560

Environmental Assurance Fee Return Instructions

Who Must File

Refiners, manufacturers, and importers of petroleum products.

Definition of Petroleum Products

A petroleum product includes crude oil or any fraction of crude oil that is liquid at 60 degrees Fahrenheit at a pressure of 14.7 pounds per square inch absolute. This would include gasoline, diesel fuels, fuel oils, jet fuel, kerosene, solvents, oils, etc., but would not include greases, asphalt, propane, or butane.

Fee Rate

The rate of one-quarter cent per gallon is imposed on the first sale or use of petroleum products in Utah. The "Utah Environmental Assurance Fee" must be shown as a line item on the sales invoice by the person collecting the fee. For sales tax purposes, the fee is not part of the base purchase price of the transaction.

Penalty and Interest

Interest will be assessed at the rate prescribed by law from the original due date until paid in full. For information, taxpayers may request form TC-15 Applicable Interest Rates by calling or writing the Utah State Tax Commission, telephone number (801) 297-2200 or (800)-662-4335.

Column A - Motor Fuels. This column includes regular gasoline, unleaded gasoline, and other products commonly reported on the Motor Fuel Return.

Column B - Diesels. This column includes all diesel fuel types reported on the Special Fuel Supplier Return.

Column C - Other Petroleum Products. This column includes all other petroleum products such as solvents, oils, aviation and jet fuel, etc., but does not include propane, butane, asphalt, or greases.

Column D - Total. Use this column to total the amounts of columns A, B, and C for lines 1 through 10.

Line 1. For Utah refiners only. Enter beginning refinery inventory of petroleum products for the month. This should be the ending inventory of the previous month Environmental Assurance Fee Return, line 9.

Line 2. Enter the total amount of petroleum products manufactured, compounded, blended during the month. Enter the total gallons on this line.

Line 3. This line applies to all petroleum products imported to Utah that you have title for as it enters the state.

Line 4. For Refiners only (Exchange receipts). Report all exchange receipts of petroleum products on this line.

Line 6. For Refiners Only (First Sales - exports only). Include only first sales that are directly exported. Buyer must provide to the first seller evidence of first sale exports. Subsequent exports are not exempt and should not be reported on this line or this return.

Line 7. For refiners only (Exchange deliveries). Report all exchange deliveries of petroleum products on this line.

Line 8. Exempt Sales sold, using form TC-721E.

Line 9. For Utah refiners only. Enter ending refinery inventory of petroleum products for the month on this line. The number of gallons reported on this line becomes next month's Environmental Assurance Fee Return beginning inventory on line 1.

Line 11. Gallons Subject to Fee. Subtract line 10 from line 5. These are the sales subject to the Environmental Assurance Fee. Exemptions currently applicable to the fuel taxes, such as government sales, off-road use of dyed diesel fuels, etc., are not applicable to the fee. The only sales eligible for a refund of the Assurance Fee are those stored in a nonparticipating storage tank and the owner of the tank is the final consumer or retailer of the petroleum product.

Line 12. Assurance Fee Due. Multiply the total gallons on line 11, column D by the fee rate of .0025 and round to whole dollars. This amount must always be a positive amount.

Line 13. FOR AMENDED RETURNS ONLY. On this line, enter the amount of credit for assurance fee paid on the original return. If this is an amended return, check the AMENDED box below the name and address field and enter the period being amended in the "Fee period" field.

Line 14. If you want the Tax Commission to calculate applicable penalty and interest, skip this line and complete line 13. If you would like to calculate penalty and interest, you may do so. Interest will be assessed at the rate prescribed by law from the original due date until paid in full. For interest information, taxpayers may request Applicable Interest Rates, form TC-15 by calling or writing the Utah State Tax Commission. Failure to file a return and/or pay the amount due is subject to penalties of \$20 or 10 percent of the amount due, whichever is the greater.

Line 15. Add lines 12 and 14 and enter the total on this line. Round to whole dollars. (If this is an AMENDED return, first subtract line 13 from line 12 - for fees already paid; then add line 14 to the results and enter on this line.)

Make check or money order payable to the Utah State Tax Commission and enter that amount in the Amount Paid box on the coupon at the bottom of the fee return. Do not send cash. Do not staple the check to the coupon. Do not separate the coupon - keep attached. Send the entire form, including coupon, and payment to Environmental Assurance Fee Return, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134-0560. If you have questions, please call (801) 297-2200 or (800) 662-4335 if outside the Salt Lake City area.

Environmental Assurance Fee Returns must be filed, even if no fee is due.